

**SALES AND USE TAX PREPAYMENT FORM**

<b>DUE ON OR BEFORE</b>			
<b>[ FOID ]</b>	<b>YOUR ACCOUNT NO.</b>		

BOARD USE ONLY		
RA-TT	LOC	REG
RA-BTR	AACS	REF
EFF		

Test Scenario 1

E-file now, find out how . . . [www.boe.ca.gov](http://www.boe.ca.gov)

If the above information is incorrect or your business has closed, please phone us at:

**WHEN TO FILE** - You are required to submit two prepayment forms each quarter. The due date for this form is printed above. To avoid penalty, please complete this form and return it prior to due date shown. The prepayment form should be filed even if you have no tax to report. If you will be filing your return late, you may qualify for an extension. To request an extension, you will need to complete BOE-468, Request for Extension of Time to File. You may request a copy of the form by calling 800-400-7115. You can also download a copy from our website at [www.boe.ca.gov](http://www.boe.ca.gov) under "Forms and Publications."

**PENALTIES** - Failure to make payment by the due date will subject you to a penalty of 6 percent of the tax due. This penalty should be reported on Line 2 below and paid with this form.

If the failure to make payment by the due date is found to be due to negligence or intentional disregard of the Sales and Use Tax Law or authorized rules and regulations, you will be subject to a penalty of 10 percent instead of 6 percent. If there is any deficiency in the amount of this payment that is found to be due to negligence or intentional disregard of the Sales and Use Tax Law or authorized rules and regulations, you will be subject to a penalty of 10 percent of the deficiency.

**CREDIT FOR PAYMENT ON QUARTERLY RETURN** - The amount of prepayment (Line 1) should be shown as a credit in the space provided in your quarterly tax return. This credit is limited to the amount of tax prepaid and should NOT include any payment of penalties.

REC NO

**PAYMENT OPTIONS (check one box only)**

- ☒ Option 1. Pay at least 90 percent of state, local, and district tax liability for the month printed above.
- ☐ Option 2. Pay an amount equal to one-third (1/3) of the amount subject to the tax in the previous corresponding quarter multiplied by the combined state, local, and district tax rate in effect for the month for which this payment is made.
- This payment is based on the corresponding quarter for the previous year. You may use this option only if you or your predecessor were in business during the entire quarter of the previous year.

1. Amount of Prepayment .....	\$	15,000.00
(Enter "None" if you have nothing to report)		
2. Add 6% penalty if paid after the due date .....	\$	.00
3. Total Payment .....	\$	15,000.00

**ROUND  
CENTS TO  
NEAREST  
WHOLE  
DOLLAR**

You can use your Discover/Novus, MasterCard, Visa, or American Express credit card to pay your taxes. Call 800-272-9829 or visit our website at [www.boe.ca.gov](http://www.boe.ca.gov) under "Electronic Services".

IF YOU ARE NOT AN EFT FILER AND PAID BY CREDIT CARD AS DESCRIBED ON PAGE 1 OF THE INSTRUCTIONS, CHECK HERE [ ]

PM

RE

Make check or money order payable to State Board of Equalization.  
Always write your account number on your check or money order.

PRINT/TYPE NAME AND TITLE

SIGNATURE

PHONE NUMBER

DATE

Test Scenario

( 916 ) 123-4567

Make a copy of this document for your records.